

1 DAVID A. HUBBERT
2 Deputy Assistant Attorney General

3 E. CARMEN RAMIREZ
4 CONNOR J. PESTOVICH
5 Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-616-2885 (t) (Ramirez)
202-616-2378 (t) (Pestovich)
202-307-0054 (f)
E.Carmen.Ramirez@usdoj.gov
Connor.Pestovich@usdoj.gov
western.taxcivil@usdoj.gov

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11 IN THE UNITED STATES DISTRICT COURT
12 FOR THE DISTRICT OF NEVADA

13 UNITED STATES OF AMERICA,)
14 Plaintiff,) Case No. 2:23-cv-00128-JCM-NJK
15 v.)
16 SHIELD PROTECTION SERVICES INC.,)
17 MELODY O'LEASCHA GARDETTE, aka)
18 MELODY O'LEASCHA MILLER,)
19 MICHAEL A. JACKSON for himself and as)
successor in interest to PENNY LEE JACKSON,)
and WINTERWOOD RANCH UNIT NO. ONE)
20 HOMEOWNERS ASSOCIATION,)
21 Defendants.)

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**ORDER
CONFIRMING JUDICIAL SALE**

23 This matter coming before the Court on the United States' Motion for Confirmation of
24 Judicial Sale, the Court hereby ORDERS that the motion be GRANTED.

25 1) This suit concerns federal tax liabilities owed by defendant Shield Protection
26 Services Inc. ("SPS"), a California business. The United States has obtained a money judgment
27 for the liabilities in a separate lawsuit, *United States v. Shield Protection Services Inc.*, Case No.
28 2:22-cv-02289-TLN-AC (E.D. Cal.).

1 2) Those liabilities gave rise to federal tax liens. On January 24, 2023, the Court
2 issued an Order foreclosing the liens on the real property at issue in this suit and authorizing the
3 sale of the property to help satisfy the liabilities. (ECF No. 30 at 2-3.) The property at issue (the
4 “Subject Property”) is located at **5047 Village Drive, Las Vegas, Nevada 89142**, and is more
5 formally designated as:

6 LOT TWENTY (20) OF WINTER WOOD RANCH UNIT 1, AS SHOWN BY MAP
7 THEREOF ON FILE IN BOOK 13, OF PLATS, PAGE 94, IN THE OFFICE OF THE
8 COUNTY RECORDER OF CLARK COUNTY, NEVADA.

9 3) The Court previously appointed real estate agent Timothy Kimball to sell the
10 Subject Property, as a receiver on behalf of the United States. (ECF No. 21 (the “Sale Order”).
11 at 2).)

12 4) The United States reports, and the Court so finds, that the receiver has considered
13 several offers and has accepted an offer, as amended by a counteroffer and culminating in an
14 addendum signed by the buyer or his agent on March 7, 2024, that set the purchase price at
15 \$238,000 with a credit to the buyer for \$9,000 in closing costs. The United States reports that
16 the buyers have deposited \$3,000 in earnest money into escrow, and that all pre-closing
17 contingencies have been satisfied.

18 5) Upon consideration of the United States’ motion and supporting attachments, and
19 the record in this matter, the Court ORDERS that the sale should be and hereby is
20 CONFIRMED.

21 6) IT IS FURTHER ORDERED that after the payment of usual and customary
22 closing costs, **\$17,615.20** of the net proceeds shall be paid to Timothy Kimball, as follows:

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24 • \$14,280.00, representing a sales commission of 6% of the gross sales price, the
25 rate approved in the Sale Order (ECF No. 21 at 6);

- 1 • \$150.00 for three hours of work visiting the Subject Property and arranging for
2 repairs, at \$50 an hour, the rate approved on the Sale Order (*id.* at 6-7; *see also*
3 Kimball Decl. ¶ 13 (describing costs); and
- 4 • \$3,185.20 for the costs of an insurance policy on the Subject Property and for the
5 payment of various other costs including roof repairs, changing the locks on the
6 Subject Property, and the electric bill. (*Id.* Kimball Decl. ¶ 11; *see also* Ex. B
7 (invoices and/or receipts documenting the expenses)).

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9 7) IT IS FURTHER ORDERED that the balance of the net proceeds shall be
10 distributed to the United States, in partial satisfaction of its federal tax liens on the Subject
11 Property.

12 8) IT IS FURTHER ORDERED that to the extent Mr. Kimball incurs additional
13 expenses, and/or receives credits, in connection with the Subject Property, he may seek
14 reimbursement from the United States' share of the proceeds, or reimburse the United States, up
15 to a net \$1,000.

16 9) IT IS FURTHER ORDERED that the receiver and/or title company are
17 authorized and directed to execute and deliver a quitclaim deed conveying the Subject Property
18 to the buyer.

20 10) IT IS FURTHER ORDERED that on delivery of the quitclaim deed, all interests
21 in, liens against, or claims to the Subject Property that are held or asserted in this action by the
22 plaintiff the United States or any of the named defendants in this action (including (1) Shield
23 Protection Services, Inc., (2) Michael A. Jackson, in his own capacity and as successor to his late
24 wife, Penny Lee Jackson, (3) Melody O'Leascha Gardette, also known as Melody O'Leascha,
25 and (4) Winterwood Ranch Unit No. One Homeowners Association) are discharged from the
26 Subject Property. Thus, the Subject Property is released from the following Notices of Federal
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Tax lien, which were alleged in the First Amended Complaint, though such liens shall attach to
 1 the net sales proceeds until distributed to the receiver and the United States as discussed above:
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<u>Tax</u>	<u>Period</u>	<u>Assessment Date</u>	<u>NFTL Date: SPS</u>	<u>NFTL Date: Miller as Transferee</u>
Form 941	3/31/2012	6/8/2015	1/9/2017	5/5/2021
Form 941	6/30/2012	6/8/2015	1/9/2017	5/5/2021
Form 941	9/30/2012	6/8/2015	1/9/2017	5/5/2021
Form 941	12/31/2012	6/8/2015	1/9/2017	5/5/2021
Form 941	3/31/2013	12/7/2015	1/9/2017	5/5/2021
Form 941	6/30/2013	12/7/2015	1/9/2017	5/5/2021
Form 941	9/30/2013	12/7/2015	1/9/2017	5/5/2021
Form 941	12/31/2013	8/15/2016	10/19/2016	5/5/2021
Form 941	3/31/2014	4/13/2015	1/9/2017	5/5/2021
Form 941	6/30/2014	4/13/2015	1/9/2017	5/5/2021
Form 941	9/30/2014	4/13/2015	1/9/2017	5/5/2021
Form 941	12/31/2014	4/13/2015	1/9/2017	5/5/2021
Form 941	3/31/2015	5/23/2016	1/9/2017	5/5/2021
Form 941	3/31/2015	8/15/2016	1/9/2017	5/5/2021
Form 941	6/30/2015	9/28/2015	1/9/2017	5/5/2021
Form 941	6/30/2015	4/4/2016	1/9/2017	5/5/2021
Form 941	9/30/2015	1/4/2016	1/9/2017	5/5/2021
Form 941	9/30/2015	4/18/2016	1/9/2017	5/5/2021
Form 941	12/31/2015	3/28/2016	10/19/2016	5/5/2021
Form 941	3/31/2016	7/4/2016	1/9/2017	5/5/2021
Form 941	6/30/2016	10/10/2016	6/8/2017	5/5/2021
Form 941	9/30/2016	1/2/2017	2/10/2017	5/5/2021
Form 941	12/31/2016	3/27/2017	6/8/2017	5/5/2021
Form 941	3/31/2017	7/3/2017	9/21/2017	5/5/2021
Form 941	9/30/2017	1/1/2018	4/26/2018	5/5/2021
Form 941	12/31/2017	4/2/2018	6/29/2018	5/5/2021

<u>Tax</u>	<u>Period</u>	<u>Assessment Date</u>	<u>NFTL Date, SPS</u>	<u>NFTL Date, Miller as Transferee</u>
Form 940	2013	8/15/2016	10/19/2016	5/5/2021
Form 940	2014	5/4/2015	1/9/2017	5/5/2021
Form 940	2014	8/15/2016	1/9/2017	5/5/2021
Form 940	2014	8/15/2016	1/9/2017	5/5/2021

1	Form 940	2015	4/25/2016	10/19/2016	N/A
2	Form 940	2015	7/2/2018	10/19/2016	N/A
3	Form 940	2016	4/24/2017	7/28/2017	N/A
4	Form 940	2016	7/15/2019	N/A	N/A
	Form 940	2017	4/30/2018	8/10/2018	5/5/2021

5	<u>Tax</u>	<u>Period</u>	<u>Assessment Date</u>	<u>NFTL Date, SPS</u>	<u>NFTL Date, Miller as Transferee</u>
6	§ 6721	12/31/2012	8/22/2016	10/19/2016	5/5/2021
7	§ 6721	12/31/2014	8/22/2016	10/19/2016	5/5/2021

10 IT IS SO ORDERED March 25, 2024.
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 13 UNITED STATES DISTRICT JUDGE
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